

## Appendix 1 – Implemented Recommendations

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Art Gallery Contract Management</p> <p>23 July 2018</p>	<p>28 September 2018</p>	<p>The Deputy Director of Galleries should set up and agree with the Development Trust a formal agreement to detail the relationship between the Gallery and Development Company. The formal agreement should also include information on:</p> <ul style="list-style-type: none"> <li>- Any payback mechanism for profits generated by the provision.</li> <li>- Performance measures that should be reported on (financial and non-financial), including the levels at which performance is deemed to be below standard.</li> <li>- Change management processes including a method for recording any formally agreed changes.</li> <li>- Any conditions or restrictions on venue hire conditions once approved.</li> </ul>	<p>Service Level Agreement to be drafted between the Development Company and the gallery</p>	<p>We recently confirmed that a signed service level agreement is now in place which covers the agreement between the Council and the Development Company for the provision of café and catering services to support and sustain the Gallery Café and Manchester Art Gallery events.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
Art Gallery Contract Management  23 July 2018	28 September 2018	<p>The Deputy Director of Galleries should identify any potentially conflicting roles and introduce safeguards to ensure that officers are acting in a clear and transparent manner. This could be achieved through incorporating a non-conflicted MCC officer into the contract management process who is not involved in the day to day management of the service provision in order to improve segregation and allow officers to:</p> <ul style="list-style-type: none"> <li>- Challenge management of the service to ensure value is being achieved.</li> <li>- Ensure that quality is being maintained and question any perceived drops.</li> <li>- Challenge costs being associated with the service and the calculation of any payment due to the Gallery.</li> <li>- Exit and termination issues, including any</li> </ul>	Service Level Agreement to include management structure and KPI monitoring tools	<p>The signed agreement includes an outline management structure and KPI definitions which should mitigate the risks identified during our review.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

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		<p>benchmarking or review and approval arrangements that may be required prior to any decision to extend the current arrangements.</p> <p>Additional safeguards could be achieved through the clear documenting of the relationship between the Development Company and the Gallery and how any elements of potential conflict will be dealt with.</p>			
<p>Art Gallery Contract Management</p> <p>23 July 2018</p>	<p>28 September 2018</p>	<p>The Deputy Director of Galleries should ensure that formal approval is given for the transfer of the venue hire service and that the terms of the transfer are clear. It may be beneficial to consult with Corporate Procurement to ensure that all relevant procurement legislation is complied with on this matter.</p>	<p>Transfer of the venue hire service will be formally agreed alongside the Service Level Agreement.</p> <p>Service Level Agreement to include financial terms for payments to the gallery.</p>	<p>The transfer of the venue hire services was formally agreed by both parties through the signing of the SLA.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

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Art Gallery Contract Management  23 July 2018	28 September 2018	<p>The Deputy Director of Galleries should ensure that a clear methodology for calculating future payments is put in place. Ideally this should be incorporated as part of the formal agreement between the Gallery and Development Trust recommended above.</p> <p>Once agreed this methodology should be applied consistently, if it is not appropriate to follow the methodology at any point a clear record should be kept of the reasons why, the changes applied and whether these changes are temporary or permanent.</p>	Service Level Agreement to include financial payment schedule and details of how payment is calculated.	<p>The final version of the SLA includes details of how payments will be scheduled. The minimum contribution will be agreed by negotiation each year.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<b>No further action required.</b>
HROD Contract Management  23 July 2018	1 September 2018	The Contract Manager should actively monitor the levy to ensure there are enough funds available to cover all the learners and that all the funds will be spent.	Monitoring of actual and projected Levy spend and clawback risk to be incorporated into the quarterly workforce assurance dashboard to ensure visibility by HROD DMT and SMT	The quarterly dashboard now includes monitoring information on the levy which includes details on the number of apprenticeships and details over any potential clawbacks which ensures visibility by senior officers and allows for further action to be taken where	<b>No further action required.</b>

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		<p>The position in regards to potential clawback will need to be monitored by management on an ongoing basis to ensure that we are utilising the funds in the most effective manner.</p>		<p>necessary.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	
<p>HROD Contract Management</p> <p>23 July 2018</p>	<p>1 December 2018</p>	<p>The Contract Manager for Occupational Health should identify why the contract KPIs are not measured and incorporate the measurement of these into future KPI reporting.</p> <p>The contract manager for apprenticeships should put in place performance measures for each provider to report against, some examples of these include:</p> <ul style="list-style-type: none"> <li>• Number of compliments / complaints received.</li> <li>• Number of apprenticeships.</li> <li>• Progress of learners.</li> <li>• Number of apprenticeships completed.</li> <li>• Money spent from the levy</li> </ul>	<p>The Occupational Health contract manager has worked with the provider to ensure monitoring arrangements are in place for the missing KPIs. Measures on customer satisfaction and reports issued within 48 hours will be monitored on an annual and quarterly basis going forwards. Work is underway to ensure cumulative monitoring of the % of reports requiring clarification.</p> <p>A set of KPIs will be established and utilised for MCC apprentice providers as part of the annual review cycle (see below). - As provision moves to coordination under the GM</p>	<p>The previously outstanding element of this recommendation has been resolved through the recently held annual review meetings with providers where they were informed of the need to report against a suite of KPIs going forward.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

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		for course. • Amount of levy remaining.	DPS the MCC apprenticeship lead will work to ensure effective contract KPIs are in place.		
Factory Governance Arrangements  5 September 2018	30 Sept 18	<p>The SRO, with key project officers, should review the following areas to provide further clarity and to strengthen the existing governance framework.</p> <p>Quorum requirements – consider whether it is appropriate to designate that at least one of the SRO, Project Director or Project Lead should be present for the meeting to be quorate.</p> <p>Decision Making – Clarify where decision making rights lie and the roles of attendees from the different bodies around this.</p> <p>Deputies – Clarify whether deputies are to be treated as the member they are deputising for or if there are</p>	Review the governance structure and protocols to include the quorum requirements and the decision making status of the various Boards.	<p>We have confirmed that the governance aspects in the recommendation have been addressed and the updated governance paper was presented to the November Board meeting and approved.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

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		<p>limits to the powers being delegated.</p> <p>Board and role titles should be clarified and the governance paper updated to ensure these are referred to consistently.</p> <p>The governance document should then be amended to reflect any amendments or improvements agreed.</p>			
<p>Multi Links Commissioning Review – Advice and Guidance</p> <p>22 August 2018</p>	<p>31 December 2018</p>	<p>The Fostering Team Manager should put a process in place to record all approved short break requirements with an indicator of whether that demand is being met, so that assessments can be made at any point during the year whether there is currently sufficient supply available or whether more carers should be identified to provide additional capacity.</p> <p>A monitoring process should</p>	<p>Robust monitoring processes have been implemented to ensure management have clear oversight of number of nights currently provided to children and any sufficiency measures that may be required.</p> <p>Going forward a further strategic panel may be required to review each provider independently from the fostering annual reviews and discuss any concerns, capacity and agreed actions</p>	<p>We were satisfied that monitoring spreadsheets have been established to help provide oversight that carers are meeting the minimum requirements. These can also be used to identify spare capacity ensuring the needs of children are being met.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

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		<p>also be put in place to track the level of service from each provider on an ongoing basis so that:</p> <ul style="list-style-type: none"> <li>- this can be compared with any minimum provision requirements and relevant action taken.</li> <li>- spare capacity can be easily identified to aid the placement of new short break approvals.</li> <li>- checks can be made that individual providers are able to utilise holiday allowances and are not subject to over demand.</li> <li>- checks can be made that each child is receiving their approved care package.</li> <li>- queries over payments can be easily resolved.</li> </ul>	to be taken.		
Insurance Arrangements	31 December	The Head of Strategic Commissioning and Head of	Integrated Commissioning Team to amend standard	Guidance has been updated to define contract managers'	<b>No further action</b>

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<p>in Contracts</p> <p>4 September 2018</p>	<p>2018</p>	<p>Corporate Procurement in conjunction with the City Solicitor should define contract managers' responsibilities around insurance cover within contracts.</p> <p>As part of this additional consideration should be given to:</p> <ul style="list-style-type: none"> <li>• The process for 'handover' of insurance information from Corporate Procurement to the contract manager and whether this should be formalized to encourage ownership of the process.</li> <li>• The need for additional checks where supplier financial difficulty is identified to ensure that payments are being maintained to ensure continuance of cover (and the format that this may take).</li> <li>• The enhancement of</li> </ul>	<p>MCC contract documents and guidance to include contract managers' responsibilities on insurance. Revised versions will be shared with Internal Audit for information. Insurance to be covered in training organised by Integrated Commissioning.</p>	<p>responsibilities around insurance cover within contracts. Work has also been undertaken to enhance the training available for staff in commissioning and contract management roles with the first elearning package planned to be available in June 2019. We are satisfied that the risks raised during our review should be mitigated through the enhanced guidance available and delivery of the planned training plan to strengthen capacity and capability of this cohort through a structured programme.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p>required.</p>

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		<p>existing guidance available for contract managers to require them to act on renewal dates promptly to confirm appropriate cover is in place. This could be covered as part of annual contract management reviews.</p>			
<p>Contractor Whistleblowing Arrangements</p> <p>4 September 2018</p>	<p>31 December 2018</p>	<p>The Head of Strategic Commissioning should incorporate training on whistleblowing into the training plan for contract managers. This should ensure that contract managers:</p> <ul style="list-style-type: none"> <li>• Are aware of their responsibilities over whistleblowing and the responsibilities of contractors.</li> <li>• Are clear who the whistleblowing allegations or concerns should be reported to within the Council.</li> <li>• Have a method for</li> </ul>	<p>Integrated Commissioning Team to amend standard MCC contract documents and guidance to include contract managers' responsibilities on whistleblowing. Revised versions will be shared with Internal Audit for information. Whistleblowing to be covered in training organised by Integrated Commissioning. Corporate Procurement will assist with putting a link to guidance on whistleblowing in their manuals once advised by Integrated Commissioning.</p>	<p>Guidance for contract managers has been enhanced to include further detail around whistleblowing. This will also form part of training delivered to contracts and commissioning officers through the Raising the Bar programme and e learning training which is near finalisation. We are satisfied that the risks raised during our review should be mitigated through the enhanced guidance available and delivery of the planned training plan to strengthen capacity and capability of this cohort through a structured programme.</p> <p><b>Internal Audit Opinion:</b></p>	<p><b>No further action required.</b></p>

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		<p>monitoring if the contractor has received whistleblowing allegations in relation to Council funded services.</p> <p>Consideration should also be given to uploading whistleblowing guidance as a separate document to the intranet to make it more accessible to staff should they need to refer back to it.</p> <p>Internal audit would be happy to explore and support the development of these responses.</p>		Implemented.	
<p>Contractor Whistleblowing Arrangements</p> <p>4 September 2018</p>	<p>31 December 2018</p>	<p>The Head of Procurement and Head of Strategic Commissioning in conjunction with the City Solicitor should consider redrafting the standard terms and conditions to include reference to the supplier having a suitable whistleblowing procedure in place.</p>	<p>Deputy City Solicitor will lead on the amendment of the Council's standard terms and conditions to include requirements over whistleblowing. Once revised the Head of Strategic Commissioning will communicate this to the wider contract management community.</p>	<p>Colleagues from Integrated Commissioning, Procurement and Legal Services have recently undertaken work to amend the Council's standard terms and conditions which will be used going forward. We confirmed through a review of the revised Terms and Conditions that this included the need for suppliers to have a whistleblowing procedure</p>	<p><b>No further action required.</b></p>

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		<p>Thought should also be given to widening the request around whistleblowing policies in the tender questions to include more specific reference to the Public Interest Disclosure Act. Once the high level evaluation is complete and the contractor moves into the status of being a potential contractor requests for a copy of their whistleblowing policy could be made.</p> <p>This can then be passed on to the contract manager during the implementation phase.</p>		<p>in place. We were informed that this revision will be included in the commercial bulletin in order to raise awareness amongst officers.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	
<p>Highways Framework</p> <p>4 December 2018</p>	<p>31 March 2019</p>	<p>The Director of Operations should formalise the process for administering the management fee in readiness for increased use of the framework. This should then be applied for</p>	<p>The intention is to collect the management fee on an annual basis. For the single commission of MSIRR there will be regular valuation processes and the fee will be collected through that</p>	<p>The latest update received from the Director of Operations confirmed that the Highways PMO has developed a Highways Fee Collections Process which covers the process to be followed in administering the management</p>	<p><b>No further action required.</b></p>

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		all projects going forward.	method.	fee.  <b>Internal Audit Opinion:</b> Implemented	
Highways Framework  4 December 2018	31 January 2019	<p>The Director of Operations should consider how to demonstrate that value for money is achieved from direct allocations. This may be through the use of market testing or knowledge or a comparison of the quote provided against expected costs generated from the schedule provided as part of the tender process. The results of any value checks undertaken should be recorded on the direct allocation sheet.</p> <p>Officers should be reminded that suppliers can be rejected and the next supplier approached where the quote provided is shown not to provide value for money.</p>	<p>The Director of Operations reminded officers on 3 November that suppliers can be rejected and alternative means used to procure work</p> <p>The Director of Operations has also noted that from early 2019 a new tender, TC971, will be available that has rates in that have been tested through competition.</p>	<p>The latest update received from the Director of Operations established that the direct award route has only been used once recently due to risks associated with being able to demonstrate value for money. We have reviewed the direct award report which includes an overview of how value for money has been assessed in this case and are satisfied that value has been assessed.</p> <p><b>Internal Audit Opinion:</b> Implemented.</p>	<b>No further action required.</b>

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Factory Project Financial Reporting  30 January 2019	28 February 2019	The Project Director should ensure all narrative sections have been updated since the previous report. Where risk levels remain the same the narrative report should include information on any actions taken during the previous month or why it was not possible to mitigate the risk during that time.	The SRO has requested a review of the finance risks to ensure that these are appropriate and accurately reflect the position of the project. All narrative sections will be updated as required.	We have confirmed that a full review of the risk register has been undertaken to ensure that the relevant risks (at the correct risk levels) are in place for the current stage of the project.  <b>Internal Audit Opinion:</b> Implemented	<b>No further action required.</b>
ICT Software Licensing  24 July 2018	31 August 2018	The Council should ensure that the agreed remediation actions to address the SAP licensing non-compliance are implemented as a matter of priority.	Issue to be raised at earliest DLT opportunity to resolve any barriers to implementation and agree on timetable. This timetable to be communicated to IA.	ICT have commissioned an external partner to reassess the Council's exposure to risk with regard to SAP licensing. The outcomes of this had been taken forward and ICT were assured that the exposure to risk was being appropriately managed. Further work was underway to reassess use of higher value licenses across the Council but this was complex and being undertaken in stages.  <b>Internal Audit Opinion:</b> Implemented	<b>No further action required.</b>

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<p>Income and Debt Management – Investment Estate</p> <p>22 May 2018</p>	<p>31 December 2018</p>	<p>The Strategic Director (Development) should lead a review of actual and predicted income from the investment estate, and develop an associated action plan to maximise income and reduce budget pressure in the medium to long term. Delivery of this action plan should be overseen by the Investment Estate Board.</p>	<p>The Strategic Director (Development) will ensure that the recommended action plan is produced by the end of September 2018. This will be presented to the Investment Estate Board by the end of December 2018, and ongoing reporting arrangements will be agreed at that time.</p>	<p>The budget for 2019/20 has been set with these aims in mind and is regularly monitored. No further action is required at this time.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>
<p>Corporate Taxi Framework</p> <p>17 December 2018</p>	<p>31 January 2019</p>	<p>The Head of Corporate Procurement should ensure that the extension of the framework is approved as soon as possible. A forward commissioning plan should be used to ensure that the next tender exercise starts in a reasonable timeframe.</p> <p>The contract period should be reviewed at this point to consider whether a longer timeframe may be suitable between contract awards given the current resource</p>	<p>The extension is currently awaiting sign off, this will be completed asap.</p> <p>Contract period to be reviewed with consideration given for a contract period of 2yrs with the option to extend for a further 2 years</p>	<p>We confirmed that the extension of the framework was approved and we were provided with a copy of the extension report. The contract period has been reviewed as part of the retender exercise.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

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		and capacity challenges.			
Corporate Taxi Framework  17 December 2018	30 June 2019	The Head of Corporate Procurement should arrange for a comprehensive review of the process for booking and authorising taxi journeys. This should include a review of how suppliers are selected for individual journeys and how the information recorded by the taxi company can be used to verify the charges made once the invoice is received. Responsibilities over any checks will need to be defined and communicated. Internal Audit can provide support in this process.	We will undertake a review of booking arrangements with the assistance of Internal Audit. In the interim only limited checks will be able to be undertaken.	<p>Colleagues from Corporate Procurement have liaised with Internal Audit, HROD and Licensing regarding potential changes to the process for booking and authorising taxi journeys. Tender documents which we have been informed should be ready for issue shortly will allow for changes to the current process.</p> <p>Any further action required will be undertaken / adopted during the new contract period where the new process can be trialled.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<b>No further action required.</b>

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<p>Corporate Taxi Framework</p> <p>17 December 2018</p>	<p>30 April 2019</p>	<p>The Contract Manager should seek to gain assurance over the operation of the framework. The frequency and depth of checks could be prioritised according to risk given the very limited resources for fulfilling this role. We would recommend that at least annually a review of the framework is undertaken. This should incorporate the following:</p> <ul style="list-style-type: none"> <li>· Total spend.</li> <li>· Spend per supplier.</li> <li>· Number of complaints including details of complaints which have progressed through an escalation process.</li> <li>· KPI findings.</li> <li>· Results of sample checks of journey prices.</li> <li>· Social value update.</li> <li>· Data sharing and any data quality issues.</li> </ul>	<p>An annual review will be undertaken which will include high level information with random checks undertaken to establish if further action is required.</p>	<p>We were informed that the level of complaints received has been monitored ahead of the writing of the new specification which has provided some assurance over the current service being provided. The specification has been enhanced to include contract KPIs which can then be used as part of contract reviews to gain assurance over the operation of the framework once awarded. The first review is planned for three months following contract award when we will then seek further updates.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required.</b></p>

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		<p>The outcome of this review should be used to determine if a meeting with the suppliers is required.</p>			
Transitions to Adults Services	30 April 2018	<p>The Interim Deputy Director of Adults Social Services should review and revise the membership of the Transition Board and its terms of reference.</p> <p>The Board should include Senior Management and the Deputy Director for both Adults and Children's Services in order to promote a joined up service. This should be extended to key stakeholder groups to gain commitment and the ability to influence individual organisations' approach.</p>	Membership of the Transitions board and terms of reference to be reviewed	<p>The Assistant Director of Adults has reported that a transitions Board is now operational and also two working groups have also been developed under the Board. We have reviewed of reference for the Board and confirmed we are satisfied that the proposed role, objectives and membership address the issues raised in this recommendation. We have also seen the initial minutes for both the Board and the sub groups which demonstrate involvement of key stakeholders.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<b>No further action required</b>

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Transitions to Adult Services	30 April 2018	<p>The Locality Strategy Manager - Learning Disability, together with the Quality Assurance (QA) Team should ensure that Social Work standards described in the 'Manchester – Adult Policies, Procedures and Practice Portal' are complied with in relation to documentation of management supervision and oversight.</p> <p>We consider that the manager's 'footprint' should be evident across Adults Social Care and should be subject to assurance and scrutiny from the QA Team and results provided to the QA Improvement Board.</p>	Social Work standards evidenced through managers footprint	<p>The Locality Strategy Manager, Learning Disability Services confirmed that action has been taken to improve the management footprint (currently recorded on Micare and to be on Liquid Logic) and to document key decisions. Internal Audit Confirmed through checking of Micare records that the management footprint was now more evident on the records reviewed.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<b>No further action required</b>

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<p>Multi Agency Safeguarding Hub – Referrals and Enquiries: Compliance Audit</p> <p>19 September 2017</p>	<p>30 Sept 2017</p>	<p>The MASH Operations Manager should ensure that the consent fields in the MiCare Contact Centre Information episode and in the Screening Social Worker Decision page of the Contact Screening episode are mandatory.</p> <p>If the consent field is answered 'no', the free-text justification field should then be mandatory.</p> <p>The MASH Operations Manager should ensure that Screening Social Workers review the reasons for no consent before proceeding, to ensure that the justifications provided for over-riding consent are in line with the Consent Policy.</p>	<p>Consent Policy revised and shared with all MASH staff. Monthly audits by MASH team managers are evidencing improvements. Application of consent policy will be tracked via monthly partner audit activity.</p>	<p>Management have developed an audit tool to inform reviews of compliance with the Consent Policy. We have reviewed the activity relating to the initial dip sampling audits completed and are satisfied that the recommendations have been fully implemented.</p> <p><b>Internal Audit Opinion:</b> Fully Implemented</p>	<p><b>No further action required</b></p>

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Early Help	31 October 2018	<p>The Head of Safeguarding and Quality Assurance should, in conjunction with the Strategic Head of Early Help, ensure that moderation for triage and intervention audits include a check of SMART remedial actions. Any issues identified would need to be addressed with staff should this not improve over time. The assurance framework should include expectations to escalate any remedial actions that have not progressed. This could be included as a KPI in the Director of Children's Service (DCS) Performance Clinic report.</p>	<p>Oversight of the Early Help (EH) Audit Tracker will be reviewed quarterly in EH Management meetings to ensure actions are completed and SMART.</p> <p>The EH audit reports are reviewed by the Head of Safeguarding and QA as part of the monitoring of the QA Framework (previously monthly at QAF meetings and in future to meet standards set in new framework once approved)</p>	<p>We are satisfied that this recommendation is fully implemented and have reviewed a number of quarterly reports to confirm this practice is embedded.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required</b></p>

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Early Help	31 October 2018	<p>The Strategic Head of Early Help, should develop a summary narrative report, covering all QA activity across early help to ensure key themes and issues are identified where necessary. A decision should be made as to who is ultimately responsible for challenging performance in this key area.</p> <p>This should be the responsibility of the EH Performance Clinic and the EH Operational Board.</p>	<p>To coincide with the launch of the updated QA Framework, the Strategic Lead for Early Help will produce quarterly audit reports.</p>	<p>This recommendation has been fully implemented and we have seen evidence of the quarterly audit reports.</p> <p><b>Internal Audit Opinion:</b> Implemented.</p>	<p><b>No further action required</b></p>

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Early Help	July 2018	<p>The Head of Safeguarding and Quality Assurance should, in conjunction with the Strategic Head of Early Help arrange for the audit pro-formas to be updated. This should include:</p> <ul style="list-style-type: none"> <li>• Whether the practitioner was present at the time of audit.</li> <li>• An auditor opinion on outcomes for young people and the quality of practice.</li> <li>• Moderator opinion on agreement with outcomes for young people, quality of practice and additionally the quality of audit.</li> <li>• Clarifying what elements (outcomes, practice or both) should be included in 'What is working well' and 'What are you worried about'.</li> </ul> <p>In order to ensure data quality, the Head of</p>	<ol style="list-style-type: none"> <li>1) Audit proformas have been updated. - Implemented</li> <li>2) Thematic audit report to be provided quarterly by Strategic Lead for Early Help and Interventions</li> </ol>	<p>We were satisfied that the audit proforma has been updated to address the weaknesses identified during the audit.</p> <p>In relation to the second part of the recommendation we were provided with a number of Assurance Performance Clinic Reports. These included an analysis of the results of the audits and we are also satisfied that the audit tracker is also updated with the date the audit was uploaded to micare.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required</b></p>

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		Safeguarding and Quality Assurance should, in conjunction with the Strategic Head of Early Help include checks on the presence of completed audits as part of the QA arrangements and address any systemic or compliance issues identified as a result.			
<p>Troubled Families</p> <p>19 June 2018</p>	<p>31 August 2018</p>	<p>The Strategic Head of Early Help should increase frequency of management reporting in order to best support decision making; specifically the impact of the investment made and, given the potential for funding to be impacted, the achievement of successful outcomes. Given there are just over two years remaining until the end of the current programme, target milestones would be</p>	<p>Comments around performance monitoring and progress against targets are helpful. We had a meeting with PRI to discuss this on 6 March 2018 and actions will follow this to address reporting.</p>	<p>An attachments tracker is in place and reporting has also now started to take place formally on outcomes.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required</b></p>

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		appropriate, we consider that these should be at least half-yearly.			
Children Missing from Home	31 July 2018	<p>The Strategic Head of Early Help should ensure that the MFH Procedures are clarified regarding whether and in what circumstances it is necessary to seek parental consent prior to initiating an IRI.</p> <p>If a parent refuses to allow the worker to carry out an IRI, management agreement with the decision to either override or accept the refusal should be recorded, such as by adding</p>	<p>Revised guidance to be issued for the Missing from Home Team.</p> <p>Senior Complex Safeguarding Social Workers to dip sample cases bi monthly where IRI has been refused.</p>	<p>The Missing from Home and Care Procedures have been revised to clearly articulate the requirement to seek parental consent prior to offering an IRI in all cases, and how to feed back any concerns arising from non-consent.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<b>No further action required.</b>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		rationale and manager sign-off boxes to the IRI form.			
Penalty Notices	31 March 2019	The Strategic Lead for School Attendance & EOTAS should define a process to ensure that siblings attending different schools are issued with penalty notices consistently, including whether responsibility for this lies with the schools or with the LA, and how these checks should be demonstrated.	Partially Agreed: The local authority cannot instruct any headteacher to request a penalty notice. Action to be Taken: Penalty Notice Protocol to be amended to remove requirement to coordinate consistency of schools' approach to siblings.	The Penalty Notice Protocol has been revised to reflect that coordination among schools is good practice only. The revised version has been posted on the Council website.  <b>Internal Audit Opinion:</b> Implemented	<b>No further action required</b>
Retail Markets 21 May 2018	27 July 2018	Pricing strategies and methodologies should be reviewed and evidence retained as to why a method has been used and why any differences between stalls have been applied.	1. Charging Strategy document to be created for each business area and issued as part of the SOP manual.  2. Any historical agreements to be recorded on a site by site basis.  3. All historical agreements to be reviewed with Head of	The service started a full review of rents and charges in October 2018 to inform a strategy for the control over consistent charging of market stall holders. The service is awaiting the outcome of this independent review.  <b>Internal Audit Opinion:</b> Implemented	<b>No further action required</b>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
			Service, and formal annual review.		
Purchase Cards  19 September 2018	30 November 2018	The Shared Services Operations Manager should review and update the guidance in relation to the use of purchase cards to reflect the current operational needs. Consideration, and examples of appropriate and inappropriate usage, needs to be given to the use of purchase cards for:- Expenses and subsistence (including when abroad), Providing Hospitality (see	The guidance will be reviewed, amended where appropriate, and then issued to card holders.	Revised guidance has now been issued and is available on the intranet.  <b>Internal Audit Opinion:</b> Implemented	<b>No further action required</b>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		<p>recommendation 3),  Transport, Accommodation,  Parking fees, Stationery,  ICT equipment/ Software.  The other recommendations  made in this audit should  also be reflected in  guidance including:  Business Case  requirements, Revised  Reconciliation and approval  process, and  appropriateness of lodging  card details on websites.  This revised guidance  should be issued to all  purchase card holders when  issued with the requirement  to renew their business  case.</p>			

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
<p>Social Value Arrangements</p> <p>21 February 2019</p>	<p>30 June 2019</p>	<p>The City Treasurer through the Strategy Group should define the Governance arrangements for the social value fund. This should include but not be limited to the following:</p> <ul style="list-style-type: none"> <li>• Central process for monitoring, identifying funds due, monitoring payments received and escalating non-payment.</li> <li>• Defining the invoicing process including when, how and how often.</li> <li>• Formalising retainers with suppliers for non-delivery of Social Value contributions.</li> <li>• Delegations and decision making arrangements over use of the fund.</li> <li>• Any recommended thresholds over spend.</li> <li>• The record keeping arrangements for the fund.</li> <li>• Monitoring outcomes related to spend.</li> <li>• Reporting structure for the fund such as income and</li> </ul>	<p>Head of Corporate Procurement to define the Governance arrangements for the social value fund through the Social Value strategy Group</p>	<p>The governance arrangements for the social value fund were confirmed by the Social Value Governance Board 30 May 2019. We have seen the report presented and minutes of the group which confirmed a number of actions have been agreed to address the risks identified during the audit.</p> <p><b>Internal Audit Opinion:</b> Implemented</p>	<p><b>No further action required</b></p>

Audit Title	Due Date	Recommendation	Management Response	Update/Opinion	Ownership and Actions
		expenditure and the outcomes of expenditure.			
Town Hall Disposals  12 January 2019	30 June 2019	The Design and Heritage Lead will add this issue to the OTH risk register as part of a category that considers staffing and operational implications on completion of the OTH project. This will specifically identify the need for a future curatorial role to manage collections and visitor centre. This could include buying back resources from the Art Gallery or the appointment to a permanent curatorial	Recommend appropriate ongoing care of collections and Visitor Centre after project completion. Involve FM and Estates to agree a way forward	This item has been now been added to the OTH risk register. A meeting has been arranged with the Head of Libraries, Galleries & Culture and the Galleries Operations Manager to have an initial discussion about the future operation and staffing of the Visitor Centre and retail offer in the Town Hall. This is a first step in forming a plan for the ongoing care of the collections, as well as running the Visitor Centre.  <b>Internal Audit Opinion:</b>	<b>No further action required</b>

<b>Audit Title</b>	<b>Due Date</b>	<b>Recommendation</b>	<b>Management Response</b>	<b>Update/Opinion</b>	<b>Ownership and Actions</b>
		role. This will ensure an ongoing and continued effective management process of the collection.		Implemented	